

House File 2565

H-8267

1 Amend the amendment, H-8257, to House File 2565, as follows:

2 1. Page 1, by striking lines 2 through 8 and inserting:

3 <1. Page 18, after line 33 by inserting:

4 <DIVISION ____

5 EMPLOYEE BONUS — TAX TREATMENT

6 Sec. ____ . Section 422.7, Code 2022, is amended by adding the
7 following new subsection:

8 NEW SUBSECTION. 63. *a.* Subtract, to the extent included,
9 the amount of a bonus received by a teacher above wages that
10 is funded at least in part from moneys received by the state
11 from the elementary and secondary school emergency relief fund
12 pursuant to the federal American Rescue Plan Act of 2021, Pub.
13 L. No. 117-2.

14 *b.* Subtract, to the extent included, the amount of a
15 bonus received by a school employee above wages, other than a
16 teacher, that is funded by the school district.

17 *c.* Subtract, to the extent included, the amount of a
18 pandemic-related recruitment or retention bonus received by a
19 child care worker above wages that is funded at least in part
20 from the Iowa worker premium pay program.

21 *d.* Subtract, to the extent included, the amount of a bonus
22 received by a peace officer or a correctional officer above
23 wages that is funded at least in part from the Iowa worker
24 premium pay program.

25 *e.* As used in this subsection, "*teacher*" means the same as
26 defined in section 272.1.

27 Sec. ____ . RETROACTIVE APPLICABILITY. This division of this
28 Act applies retroactively to January 1, 2022, for tax years
29 beginning on or after that date.>>

30 2. By renumbering, redesignating, and correcting internal
31 references as necessary.

ISENHART of Dubuque